

111TH CONGRESS  
1ST SESSION

# H. R. 3432

To amend the Internal Revenue Code of 1986 to allow long-distance rural commuters a deduction during periods when the local price of gasoline exceeds \$3 per gallon.

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## IN THE HOUSE OF REPRESENTATIVES

JULY 30, 2009

Mr. SPACE (for himself and Mr. PAUL) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to allow long-distance rural commuters a deduction during periods when the local price of gasoline exceeds \$3 per gallon.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Rural Commuters Re-  
5 lief Act of 2009”.

6 **SEC. 2. FINDINGS.**

7 The Congress hereby finds:

8 (1) In 2009, the price of gasoline has risen to  
9 record levels in many areas of the United States.

1           (2) Rising gas prices present significant chal-  
2           lenges to commuters dependent on cars or other  
3           automobiles for transportation to and from their  
4           places of employment.

5           (3) Residents of rural areas are particularly af-  
6           fected by increasing gasoline prices given their lim-  
7           ited access to public transportation and longer dis-  
8           tances between homes and places of employment.

9           (4) The health of economies in many rural  
10          areas is particularly susceptible to harm from the in-  
11          creasing price of gasoline.

12          (5) The documented incidence of poverty is  
13          higher outside of metropolitan areas than within  
14          such areas.

15 **SEC. 3. DEDUCTION FOR LONG-DISTANCE RURAL COM-**  
16 **MUTERS DURING PERIODS OF HIGH GASO-**  
17 **LINE PRICES.**

18          (a) IN GENERAL.—Part VI of subchapter B of chap-  
19          ter 1 of the Internal Revenue Code of 1986 (relating to  
20          additional itemized deductions for individuals) is amended  
21          by redesignating section 224 as section 225 and by insert-  
22          ing after section 223 the following new section:

1 **“SEC. 224. HIGH GASOLINE EXPENSES FOR LONG-DISTANCE**  
 2 **RURAL COMMUTERS.**

3 “(a) ALLOWANCE OF DEDUCTION.—In the case of an  
 4 eligible individual, there shall be allowed as a deduction  
 5 the sum of the amounts determined under subsection (b)  
 6 for each high gasoline price month during the taxable  
 7 year.

8 “(b) AMOUNT OF DEDUCTION.—

9 “(1) IN GENERAL.—The amount determined  
 10 under this subsection for each high gasoline price  
 11 month shall be an amount equal to—

12 “(A) so many of the miles driven by the in-  
 13 dividual for each trip during such month be-  
 14 tween the individual’s principal place of abode  
 15 and primary place of employment as exceeds 30  
 16 miles, multiplied by

17 “(B) the standard rate of mileage for use  
 18 of an automobile for purposes of section 162(a)  
 19 (as in effect for such month).

20 “(2) INCREASED DEDUCTION FOR CAR POOL-  
 21 ING.—For any month, in the case of an eligible indi-  
 22 vidual who car pools an average of 4 trips per week  
 23 during the 3-month period ending with such month,  
 24 the standard rate of mileage under paragraph (1)(B)  
 25 shall be increased by \$0.30 with respect to each trip  
 26 during which the individual car pools.

1           “(3) CAR POOL.—For purposes of this sub-  
2           section, an individual car pools on any trip if at least  
3           one other individual is in the highway motor vehicle  
4           during substantially all of the trip in connection with  
5           the employment of such other individual.

6           “(c) MONTHLY LIMITATION.—The amount deter-  
7           mined under subsection (b) with respect to an individual  
8           for any month shall not exceed \$100.

9           “(d) ELIGIBLE INDIVIDUAL.—For purposes of this  
10          section—

11           “(1) IN GENERAL.—The term ‘eligible indi-  
12          vidual’ means, with respect to any month, any indi-  
13          vidual if—

14                   “(A) throughout such month, the distance  
15                   between the individual’s principal place of abode  
16                   and primary place of employment is more than  
17                   30 miles,

18                   “(B) on at least 4 days during each week  
19                   of such month, such individual commutes be-  
20                   tween such place of abode and place of employ-  
21                   ment using a highway motor vehicle—

22                           “(i) which is fueled by gasoline or die-  
23                           sel fuel, and

24                           “(ii) which is registered to such indi-  
25                           vidual or to another individual as part of

1 a car pooling arrangement between such  
2 individuals,

3 “(C) both such places are in rural areas,  
4 and

5 “(D) the family income of the family which  
6 includes the taxpayer does not exceed the me-  
7 dian family income for the United States.

8 “(2) RURAL AREA.—The term ‘rural area’  
9 means any nonmetropolitan area (as determined by  
10 the Office of Management and Budget for census  
11 purposes) with a population of not more than  
12 30,000.

13 “(e) HIGH GASOLINE PRICE MONTH.—For purposes  
14 of this section—

15 “(1) IN GENERAL.—The term ‘high gasoline  
16 price month’ means any calendar month during  
17 which the average weekly retail price of regular  
18 grade gasoline (inclusive of taxes) for applicable  
19 PAD District is at least \$3 per gallon.

20 “(2) APPLICABLE PAD DISTRICT.—For pur-  
21 poses of paragraph (1), the applicable PAD district  
22 is the Petroleum Administration for Defense District  
23 which includes most of the distance between the in-  
24 dividual’s principal place of abode and primary place  
25 of employment.

1       “(f) SEPARATE APPLICATION TO INDIVIDUALS FIL-  
 2   ING JOINT RETURNS.—This section shall be applied sepa-  
 3   rately to individuals filing a joint return.”.

4       (b) DEDUCTION ALLOWED WHETHER OR NOT INDIVIDUAL  
 5   ITEMIZES OTHER DEDUCTIONS.—Subsection (a)  
 6   of section 62 of such Code is amended by inserting after  
 7   paragraph (21) the following new paragraph:

8               “(22) HIGH GASOLINE EXPENSES FOR LONG-  
 9       DISTANCE RURAL COMMUTERS.—The deduction al-  
 10      lowed by section 224.”.

11      (c) CLERICAL AMENDMENT.—The table of sections  
 12   for part VI of subchapter B of chapter 1 of such Code  
 13   is amended by striking the item relating to section 224  
 14   and inserting the following new items:

“Sec. 224. High gasoline expenses for long-distance rural commuters.

“Sec. 225. Cross reference.”.

15      (d) EFFECTIVE DATE.—The amendments made by  
 16   this section shall apply to calendar months beginning after  
 17   the date of the enactment of this Act and to taxable years  
 18   ending after such date.

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